

Article - Estates and Trusts

[\[Previous\]](#)[\[Next\]](#)

§5–505.

Until the foreign personal representative pays, or secures to the satisfaction of the register, the payment of the inheritance tax fixed as provided in § 5–504 of this subtitle, with interest and penalties, and files the receipt for the payment or evidence of security with the register to be included among the permanent records of the court, the unpaid tax obligation shall constitute a lien against the property in accordance with the provisions of § 13–806 of the Tax – General Article.

[\[Previous\]](#)[\[Next\]](#)